

TABLE OF CONTENTS

	Page	Paragraph
Chapter 1. General Information		
Purpose.....	1-1	1-1
Applicability and Scope.....	1-1	1-2
Objective	1-1	1-3
Responsibilities	1-1	1-4
Supersession/Prior Fiscal Year Account Coding Manuals	1-1	1-5
Inquiries	1-1	1-6
CY Account Coding Structure.....	1-2	1-7
Structure of Financial Management Codes	1-4	1-8
Appropriation/Fund Code List.....	1-5	1-9
Agency Location Code List for Payment Activities.....	1-8	1-10
Chapter 2. Financial Management Codes (Non-Disaster)		
Introduction	2-1	2-1
List of Financial Management Codes	2-1	2-2
Superfund Site Financial Management Codes.....	2-9	2-3
Chapter 3. Financial Management Codes (Disaster-Related)		
Introduction	3-1	3-1
List of Financial Management Codes	3-1	3-2
Disaster Relief Fund and Disaster Loan Financial Management Codes	3-1	3-3
Disaster Support (Administrative) Accounts.....	3-3	3-4
Other Disaster-Related Accounts	3-19	3-19
Chapter 4. Object/Revenue and Function Codes and Object Code Definitions		
Introduction	4-1	4-1
List of Object/Revenue Codes	4-1	4-2
Object Code Definitions	4-11	4-48
Summary Object Codes for Allocations/Reports.....	4-49	4-49
Chapter 5. Organization Codes		
Introduction	5-1	5-1
List of Organization Codes	5-2	5-2
Chapter 6. Time and Attendance Coding Structure for FEMA Payroll Data In NFC's PC-TARE System		
Coding Accounting Data	6-1	6-1
Coding Structure for the T&A	6-1	6-2
Coding Options	6-2	6-3
T&A Coding Examples.....	6-2	6-4

	Page	Paragraph
Chapter 7. Accounting Document Numbering Conventions		
Introduction	7-1	7-1
Scope and Limitations	7-1	7-2
Originating FEMA Office Location List	7-2	7-3
FEMA Obligation Document Type List	7-2	7-4
IFMIS Commitment Document Numbering	7-3	7-5
IFMIS Obligating Document Numbering.....	7-3	7-6
Appendix		
Determining Authorized Purpose of Appropriations.....	A-1	
Acronyms	B-1	